

EXHIBIT B

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January 24, 2005

VIA EMAIL and BY MAIL

Matthew Adler, Esq.
Pepper Hamilton LLP
3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103-2799

Re: Sportvision, Inc. v. SportsMEDIA Technology Corp. N.D. Cal. C-04-3115

Dear Matt:

Pursuant to Fed. R. Civ. P. Rule 26(a)(2) and the Amended Case Management Scheduling Order in this case, Sportvision hereby discloses its rebuttal expert as to trademark damages, Robert S. Knudsen. Mr. Knudsen's expert report is attached. I am also sending you with this letter copies of the documents which Mr. Knudsen identifies as having reviewed in the preparation of his report which have not been previously produced in discovery in this action.

Please let me know if you have any questions.

Sincerely,



Laura L. Carroll

Enclosures

cc: Sportvision, Inc.
Merton Thompson, Esq.

00901289

MASSACHUSETTS :: RHODE ISLAND :: DISTRICT OF COLUMBIA

RECEIVED JAN 27 2005

QUALIFICATIONS

I am the partner in charge of the PricewaterhouseCoopers ("PwC") intellectual property practice for the West Region. I have been with PwC since 1979. I am a Certified Public Accountant. I hold a B.S. in Industrial Engineering and Operations Research and M.B.A. with an emphasis in Accounting, both from the University of California at Berkeley. I have been qualified and testified as an expert on damages and accounting matters in both state and federal courts. My credentials are summarized in my resume, which is attached as Exhibit A. My resume also includes a listing of cases in which I have testified during the past four years.

PwC is being compensated for my services at my hourly billing rate of \$450. My firm is also being compensated for any PwC personnel working under my direction, for all time incurred at the firm's stated hourly rates, and for reimbursement of expenses. This compensation and reimbursement is to be paid regardless of the outcome of this lawsuit.

SCOPE OF ASSIGNMENT

I have been asked to provide analysis and testimony regarding damages in the matter of Sportvision, Inc. ("Sportvision") v. SportsMEDIA Technology Corporation ("SportsMEDIA"). In particular, I have been asked to comment upon profit derived from the Monday Night Football (MNF) contract.

DOCUMENTS REVIEWED

Sportvision, Inc.'s 2004 Unaudited Income Statement

Sportvision, Inc.'s Revenue and Cost Assumptions on a Per Game Basis

Bill of Materials for the HD 1st and Ten System

Bill of Materials for the Telestration System

Bill of Materials for the Stromotion System

Request for Proposal #1488 "First and Ten Technology" June 1, 2004

Sportvision's Proposal in response to Request for Proposal #1488

Wages for One Traveling SV Tech and One local Tech for Carolina at SF NFL game on 11/14/04

One-Way Shipping Charge for a System

First Amended Verified Complaint for Patent Infringement, Trademark Infringement and Unfair Competition

Answer and Counterclaims in Response to First Amended Verified Complaint.

Plaintiff's Memorandum of Law in Support of its Motion for Preliminary Injunction

Declaration of Henry Adams in Support of Plaintiff's Motion for Preliminary Injunction

SportsMEDIA Technology Corporation's Opposition to Sportvision, Inc.'s Motion for Preliminary Injunction

Declaration of Gerard J. Hall in Opposition to Plaintiff's Motion for a Preliminary Injunction

Order Denying Motion for Preliminary Injunction; Setting Case Management Conference and Rescheduling Motion to Transfer and Setting Briefing Schedule

ANALYSIS

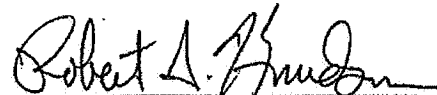
In a trademark infringement case, the plaintiff would normally show the gross revenue received as a result of the infringement and the infringer would have the burden to establish the deductible expenses attributable to that revenue. In the "Declaration of Gerard J. Hall in Opposition to Plaintiff's Motion for a Preliminary Injunction" (page 7, line 6), the revenue associated with the MNF contract is identified as in excess of \$1,200,000. To date, defendant has not produced an

analysis of deductible expenses. In light of this and the ongoing discovery process, the comments below are subject to revision.

Starting with the \$1,200,000 revenue figure provided by defendant, the deductible expenses should be those additional expenses actually expended by SportsMEDIA to service the MNF contract (often referred to by accountants as variable or incremental costs). Since the objective is to determine profits derived from the infringement, deductible expenses would not include the allocation of overhead or other costs not directly affected by the addition of the MNF business.

Sportvision in bidding on the MNF business anticipated revenue of \$880,000 and additional costs of \$288,226 for a total profit of \$591,774 (see Exhibit B and Exhibit C). This represents a profit margin of 67%. If SportsMEDIA costs are similar to Sportvision, then applying the 67% profit margin to \$1,200,000 of revenue yields profit to SportsMEDIA of approximately \$807,000.

Executed this 24th day of January, 2005 at Irvine, California.



Robert S. Knudsen

Exhibit A

ROBERT S. KNUDSEN

Position	Partner, Financial Advisory Services, PricewaterhouseCoopers LLP
Education	M.B.A. - Accounting, University of California at Berkeley, California B.S. - Industrial Engineering and Operations Research, University of California at Berkeley, California
Range of Experience	Consulting and auditing experience with a wide variety of industries. Experience includes the design and implementation of management information systems, business evaluations and diagnostic reviews, feasibility studies, business valuations, and the analysis of the accounting, financial, economic and business issues in commercial litigation and business reorganizations..
Selected Professional and Business Experience	Consulting Services Related to Intellectual Property Responsible for royalty examinations of wireless chip technology involving licensees in Japan, China, Korea, and the United States. Testified concerning lost profits and price erosion damages involving a patent for laminated copper and aluminum sheets used in the manufacturing of printed circuit boards. Provided deposition testimony regarding lost profits and reasonable royalties for an intraocular lens patent infringement case. Responsible for project involving worldwide royalty examination program for large software company. Provided deposition testimony on damages in a trademark infringement case involving radio stations. Provided deposition testimony as to patent infringement damages for lost profits and reasonable royalties for devices that regulated the flow of chemicals to computer chip fabrication lines. Conducted a royalty audit concerning certain copyrighted material under several licensing agreements between the originator and the publisher/distributor. Performed a market analysis and financial evaluation of a patented medical product. Assisted inventor in assessment and negotiation of license for keyboard technology with major computer manufacturer. Provided deposition testimony as to patent infringement damages for lost profits (including convoyed sales) and reasonable royalties for a manufacturer of computer chip cleaning devices.

ROBERT S. KNUDSEN
Page 2

**Selected
Professional
and Business
Experience
(continued)**

Testified concerning damages in a trade dress case involving pool cleaning products.

Provided deposition testimony as to reasonable royalty damages in a patent infringement case involving car alarms.

Testified regarding damages to a computer leasing company in a theft of trade secrets case.

Performed a market analysis and financial evaluation of a patented toy product.

Performed valuation and reasonable royalty analysis related to micro-nutrient formulas in a theft of trade secrets case.

Consulted on project involving valuation and royalty rate analysis related to an electronic slot machine patent.

Analyzed patent infringement damages in a case involving concrete saws. Analysis involved determination of damages related to lost profits, convoyed sales, price erosion and lost market potential.

Analyzed patent infringement damages for a manufacturer of medical devices.

Analyzed lost profits and reasonable royalties in a patent infringement dispute involving flatbed scanners.

Provided deposition testimony regarding damages to a rubber manufacturing company in a theft of trade secrets case.

Provided deposition testimony regarding lost profits due to lost sales and accelerated market entry in a patent infringement case involving squeeze balls.

Analyzed lost profits and reasonable royalties in a patent infringement suit involving sprinkler products.

Consulting Services Related to Business Valuation

Performed valuation analysis for a variety of businesses, including:

- a mobile home park syndicator/operator
- a promotions/marketing company
- a network of HMOs
- a hospital
- a medical practice
- a temporary agency
- a wind energy park
- an insurance company
- a construction company
- a lumber company
- income producing real estate
- an equipment leasing company
- a cargo container leasing company
- a real estate limited partnership

ROBERT S. KNUDSEN

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**Selected
Professional
and Business
Experience
(continued)**

Consulting Services Related to Business Litigation

Analyzed damages involving a failure to pay royalties under a music license agreement.

Analyzed alter-ego claims, in connection with the cancellation of commercial aircraft orders in excess of \$800 million. Our analysis included the reconstructions and tracing of complex financial transactions among a web of off-shore entities in Switzerland, Germany, Liechtenstein and Panama.

Testified concerning cost allocation in a below cost pricing case involving rental car agencies.

Provided deposition testimony on damages in a ground water contamination case.

Used accounting and other business records to establish that several independent distributors were receiving and reselling inventory stolen from the company's warehouse. Provided reports to the district attorney and deposition testimony in a related civil matter.

Testified as to damages suffered by a hospital as a result of non-staff physicians being allowed to lease space in an adjacent medical building in violation of a ground lease.

Provided deposition testimony related to a \$600 million claim for damages due to the alleged mismanagement of an insurance company.

Testified concerning the financial management of a tool distribution business.

Served as the sole independent arbitrator in a dispute over the proper accounting for certain transactions in connection with an asset purchase agreement

Served as an independent arbitrator in a dispute between publishing companies over the sale of a line of books.

Testified as to transfer pricing and profits of a division of a computer equipment company in a dispute over a profit sharing agreement.

Provided deposition testimony on business interruption damages related to a fire which impaired the administrative support capabilities of a diving equipment company.

Analyzed lost production and profits for plaintiff relating to defective equipment supplied to a zinc galvanizing business.

Analyzed damages related to a lost athletic endorsement in a breach of contract case.

Performed a fraud audit on behalf of plaintiff bank in a bankruptcy action. Analyzed the accounting records of ten related party entities and thousands of transactions between those entities to establish misuse of bank loan proceeds and check kiting.

ROBERT S. KNUDSEN
Page 4

**Selected
Professional
and Business
Experience
(continued)**

Analyzed the cash flow and operating performance of a radio station in connection with a dispute between former and current stockholders.

General Consulting

Directed a project to design a new chart of accounts which would meet management information reporting requirements for the Port of Los Angeles.

Participated in a diagnostic review project to assess the profitability and effectiveness of a manufacturing company's business operation.

Managed a project to define user requirements and evaluate software and hardware implementation alternatives for a grower and distributor of container nursery products. The project scope included all the company's major information systems: order processing, inventory and accounting.

Managed a project to define system requirements and develop a conceptual design for a "standard" port industry financial system. The development of this "industry standard" design involved the direct participation of 14 port authorities and a survey of all U.S. port authorities. The project scope included the following financial systems: accounts receivable, accounts payable, billing, budgeting, fixed assets, work order/job costing and general ledger.

Managed a study to assess the feasibility of implementing a cargo clearing system for two Southern California ports.

Designed and managed the implementation of a work order system for a municipal water and electric utility. The system is a project management and cost control system, and includes features supporting productivity management, scheduling, engineering design and financial reporting.

Designed and managed the implementation of a system encompassing the major business functions of a nursery grower and wholesaler with national distribution. The system included order processing, inventory control, product packaging, shipping, billing and sales analysis.

Documented and reviewed the effectiveness of an on-line order entry/inventory control system for a tire distribution company.

Assisted in the design of an order processing and accounts receivable system for a small newspaper publishing firm. Project scope included development of management control objectives, workflow simplification, forms and reports design, and development of a user procedures manual.

Comprehensive audit experience for a wide variety of clients, including manufacturing, construction, government contracting, computer peripherals and franchising.

ROBERT S. KNUDSEN
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**Professional
and Business
Affiliations**

Certified Public Accountant, State of California
Certified Fraud Examiner
Institute of Industrial Engineers
American Production and Inventory Control Society
American Institute of Certified Public Accountants
California Society of CPAs
American Arbitration Association's Panel of Arbitrators
Orange County Bankruptcy Forum
Association of Insolvency Accountants

Speeches

"Price Waterhouse on Proving Damages" presented to the Business Litigation Section of the Orange County Bar Association (March 1987).

"Determining Business Interruption Damages" presented to the Annual Conference of the National Association of Public Insurance Adjustors (June 1987).

"Attacking and Defending Financial Projections" presented to the Bankruptcy section of the Orange County Bar Association (April, 1991)

"Environmental Accounting Issues and Challenging Costs Under CERCLA" presented to the Environmental Section of the Orange County Bar Association (June, 1993).

"Approaches to Calculating Damages in Commercial Litigation" presented to the California Society of CPA's and various law firms.

"Assessing Patent Infringement Damages" presented to the U.C. San Diego College of Law (various times since 1994).

"Valuation of Intellectual Property Rights - Royalty Rates: What's Reasonable?" presented to the Orange County and San Diego chapters of the Licensing Executives Society and the U.C. San Diego College of Law (September and October 1995).

"Valuing Intellectual Property - Is Reasonableness in the Eye of the Beholder?" presented at the Intellectual Property Leadership Forum, Phoenix, Arizona (February 1996).

"Comparing the Methods Different Industries Use to Value Their Technology" discussion leader for Orange County Licensing Executives Society (May 1996).

"Copyrights, Trademarks and Patents in Bankruptcy Relating the Intangible to the Incomprehensible", Orange County Bankruptcy Forum panel (October 1996).

"Optimizing the Value of Intellectual Property", Harvard Business School 13th Annual Entrepreneurs Conference (May 1997).

"State Street Bank - The Next Wave in IP Litigation?" moderator at the Intellectual Property Leadership Forum, Tucson, Arizona (February 1999).

**CITATIONS FOR CASES IN WHICH
ROBERT S. KNUDSEN HAS TESTIFIED**

Case Title: Panko v. Lynd
Case Filed: Texas State Court
Year: 2004
Testimony: Deposition

Case Title: Islands of Johnston Creek v. Wells Fargo
Case Filed: Santa Ana, CA – Superior Court
Year: 2004
Testimony: Deposition

Case Title: Thomason v. Photon Dynamics
Case Filed: Santa Ana, CA – Superior Court
Year: 2004
Testimony: Deposition

Case Title: Muncie v. Cox Enterprises
Case Filed: Louisiana State Court
Year: 2004
Testimony: Deposition

Case Title: Maisonette v. Comcast
Case Filed: Maryland State Court
Year: 2004
Testimony: Deposition

Case Title: Murrietta Car Wash v. North County Bank

Case Filed: Santa Ana, CA – Superior Court

Year: 2004

Testimony: Deposition and Trial

Case Title: Pegasus Aviation v. Wagner Aeronautical, Inc.

Case Filed: Tucson, AZ – State Court

Year: 2003 and 2004

Testimony: Deposition and Trial

Case Title: Bay 101 v. City of San Jose

Case Filed: San Jose, CA – Superior Court

Year: 2003 and 2004

Testimony: Deposition and Trial

Case Title: Entrepreneur Media v. Entrepreneur PR

Case Filed: Central District of California – Federal Court

Year: 2003

Testimony: Trial

Case Title: Richard Liggett v. Snell & Wilmer

Case Filed: Santa Ana, CA – Superior Court

Year: 2003

Testimony: Deposition

Case Title: ITT v. Alcatel

Case Filed: Northern District of California – Federal Court

Year: 2003

Testimony: Deposition

Case Title: Long Machine v. Larson Electrical Company

Case Filed: Santa Ana, CA – Superior Court

Year: 2002

Testimony: Deposition

Case Title: MRI Management Services, Inc. v. MR Partners, Inc.

Case Filed: Santa Ana, CA – Superior Court

Year: 2002

Testimony: Trial

Case Title: The Travis Group, LLC v. Rex T. Jones

Case Filed: Arbitration - California

Year: 2002

Testimony: Trial

Case Title: International Bay Clubs, Inc. v. PacPro LLC

Case Filed: Santa Ana, CA – Superior Court

Year: 2002

Testimony: Deposition

Case Title: Bay 101 v. City of San Jose

Case Filed: Arbitration – San Jose, CA

Year: 2002 and 2001

Testimony: Deposition and Trial

Case Title: Senior Systems Technology v. JDO & Associates//D&D Commercial Construction,
Guy Yocum Construction Inc.

Case Filed: Los Angeles, CA – Superior Court

Year: 2001

Testimony: Deposition

Case Title: ADCS v. Air Products

Case Filed: Austin, TX – Federal Court

Year: 2001

Testimony: Deposition

Case Title: InforMINS v. Digital Lighthouse

Case Filed: Arbitration - California

Year: 2001

Testimony: Deposition and Trial

Case Title: Bahat v. New Horizons

Case Filed: Arbitration - California

Year: 2001

Testimony: Trial

Case Title: American Guarantee & Liability Insurance Company v. Ingram Micro

Case Filed: Tucson, AZ – State Court

Year: 2001

Testimony: Deposition

Case Title: TypeRight v. Microsoft
Case Filed: San Diego, CA - Federal Court
Year: 2000
Testimony: Deposition

Case Title: Keith Lattie v. First American Title Insurance Co.
Case Filed: San Bernardino, CA - Superior Court
Year: 2000
Testimony: Deposition

Case Title: Suburban Cable Class Action
Case Filed: Philadelphia, PA - State Court
Year: 2000
Testimony: Trial

Case Title: Simple Technology, Inc. v. Dense-Pac Microsystems, Inc.
Case Filed: Santa Ana, CA - Superior Court
Year: 2000
Testimony: Deposition

Case Title: AES Corporation v. Tosco Corporation
Case Filed: Los Angeles, CA - Superior Court
Year: 2000
Testimony: Deposition and Trial

Case Title: Mosaic Semiconductor, Inc., et al. v Austin Semiconductor, Inc., et al.
Case Filed: Los Angeles, CA - Superior Court
Year: 2000

Sportvision, Inc. v. SportsMEDIA Technology Corporation
Sportvision Lost Profits based on Two-Year ABC Contract
Exhibit B

	<u>Per Game</u>	<u>Total [1]</u>
Revenue	\$ 20,000	\$ 880,000
Cost [2]	\$ 6,551	\$ 288,226
Profit	\$ 13,449	\$ 591,774
Profit %	67%	67%

[1] Based on 44 Games (22 for 2004/2005 Season and 22 for the 2005/2006 Season)

[2] See Exhibit C

Sportvision, Inc. v. SportsMEDIA Technology Corporation**Costs per Game****Exhibit C**

Direct Labor:	
SV Technicians	400
# of Technicians	3
Days Paid per Event	3
Total	\$ 3,600
Benefits	8%
Total	\$ 3,888
SV Regional Technician	200
# of Technicians	1
Days Paid per Event	2
Total	\$ 400
Equipment:	
Equipment Shipping Expense	800
Number of Events Per Year	22
Total Shipping	\$ 36
Cost of an HD 1st and Ten System [1]	64,076
Cost of a Telestration System [1]	10,710
Cost of a Stromotion System [1]	13,010
Standard useful life of SV Systems (Years)	3
Number of events per year average system is utilized [2]	22
Total Cost of Equipment Per Game	\$ 1,330
Revenue Share to Dartfish per Event:	
Stromotion Revenue	2000
Technician Cost Allocated to Stromotion [5]	(600)
Equipment Rental	(250)
Stromotion Profit	1,150
50% Allocation to Dartfish	0.5
Total Fees to Dartfish	\$ 575
Other:	
Telecommunications [3]	\$ 44
Consumable Supplies [4]	\$ 277
Total	\$ 321
Total Costs Per Game:	<u>\$ 6,551</u>

[1] Based on Bill of Materials

[2] Based on number of games handled by MNF truck (21 MNF and 1 BCS game)

[3] Two-thirds of technicians's cell phone bill covered by Sportvision (\$80/month) for 6 months of the year divided by 22 games times 3 technicians is \$44 per game

[4] Approximate \$83,000/year of Consumable Supplies is related to football divided by 300 games per year is \$277 per game

[5] SV technician wages of \$1,200 per event times 50%

2004 Income Statement
(unaudited)

CONFIDENTIAL
ATTORNEYS EYES ONLY
SVTA 4205

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Total
Revenues													
Football Revenue	288,119	34,641	-	280,040	305,530	369,471	321,422	136,997	783,086	823,661	761,911	692,667	3,521,081
Motorcycle Revenue	22,660	336,352	449,991	190,000	247,500	250,447	274,326	460,645	420,691	584,501	327,178	177,957	4,016,438
Baseball Revenue	10,000	-	231	190,000	68,500	28,447	28,144	324,675	272,904	136,565	2,451	71,200	1,709,099
Basketball Revenue	49,000	138,000	76,000	57,000	1,050	1,200	28,144	98,778	2,400	67,700	50,000	-	591,644
Golf Revenue	-	52,850	3,000	-	-	-	-	-	-	-	-	-	276,978
Interactive Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Horse Racing Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
New Markets/Other Revenue	18,000	-	20,000	-	-	-	2,500	251,876	150,796	11,713	8,000	6,667	469,752
Total Revenues	387,777	561,843	549,222	527,040	622,580	621,118	626,392	1,272,971	1,629,877	1,643,141	1,234,340	908,690	10,584,992
Direct Expenses													
Wage Expense-Variable	72,623	92,059	92,583	83,542	110,203	103,515	127,674	160,062	221,294	201,450	156,060	115,312	1,536,374
Wage Expense-Fixed	5,810	7,365	7,407	6,663	8,816	8,281	10,214	12,805	17,703	16,116	12,485	9,225	122,910
Employee Benefits	72,192	72,192	56,632	47,765	46,385	47,200	50,682	71,996	78,079	74,165	75,240	62,242	742,918
Travel Expense	54,641	58,598	97,000	72,750	84,250	101,500	80,958	118,777	103,122	139,777	73,966	20,288	950,885
Licensing Fees	9,352	6,641	13,536	9,754	10,008	16,247	7,209	10,651	9,095	10,271	6,295	246	108,705
Telecommunications	24,163	9,139	4,343	9,359	5,011	4,657	4,432	20,085	18,578	21,996	13,968	20,373	156,633
Equipment Shipping	2,659	2,425	2,538	7,580	8,307	7,387	8,449	7,442	7,533	4,383	3,351	5,652	67,605
Equipment Rental	1,600	2,000	2,000	1,500	900	1,700	3,934	3,634	6,350	23,428	16,430	15,350	81,516
Subcontractors	18,109	18,598	14,285	13,126	18,234	30,637	46,668	36,613	19,882	35,347	27,275	21,801	300,374
Consumable Supplies	15,020	19,414	13,370	5,554	1,762	(193)	51,346	130,336	16,741	13,867	5,170	16,765	289,252
Revenue Share	202,377	287,431	303,693	257,612	293,876	320,461	396,965	575,090	501,175	540,901	390,240	287,353	4,357,173
Total Direct Expenses	185,402	274,412	245,529	269,428	328,704	300,657	229,427	697,880	1,128,702	1,102,240	844,100	621,337	6,227,830
Indirect Expenses													
Wage Expense-Variable	508,458	354,257	372,851	374,246	372,239	368,060	364,280	368,398	372,298	371,633	354,356	349,147	4,530,243
Wage Expense-Fixed	91,711	69,582	54,918	57,414	51,110	49,946	46,499	42,363	26,000	56,158	37,582	41,587	620,858
Employee Benefits	29,746	23,882	23,882	23,882	23,882	24,382	22,727	22,727	22,727	22,727	22,727	21,412	288,107
Rent Expense	20,666	23,882	25,219	25,133	25,287	25,445	25,717	25,455	25,507	25,507	23,811	4,225	76,200
Insurance Expense	10,898	6,655	6,682	6,891	5,531	6,451	7,049	6,616	4,656	5,466	5,080	4,225	76,200
Utilities Expense	2,050	2,024	2,479	2,488	2,444	2,818	2,106	2,026	2,000	2,061	2,061	2,602	26,960
Janitorial & Other Occup.	48,590	66,795	56,341	46,317	44,977	45,386	56,690	69,785	76,148	72,699	73,966	62,001	721,694
Travel Expenses	345	395	17	21	21	21	21	21	21	21	21	21	79
Site Related Expenses	18,451	15,985	9,517	22,333	18,696	10,726	8,723	24,977	17,991	21,391	12,344	21,858	202,980
Professional Fees	9,648	7,628	8,338	8,910	13,851	7,149	22,931	59,870	66,875	82,833	41,716	44,120	375,922
Taxes	8,699	10,718	9,984	10,867	10,523	13,335	13,160	9,169	9,136	16,066	9,966	5,552	114,355
Telecommunications	13,291	12,907	12,907	9,422	7,953	13,335	13,160	7,601	8,471	15,066	9,966	6,552	134,231
Other Office Expense	2,301	975	6,544	4,991	4,922	10,456	8,960	6,783	4,883	4,883	4,280	4,386	68,767
Advertising & Promotions	4,500	4,750	4,500	4,500	4,610	5,229	9,747	4,500	4,500	4,500	4,500	8,645	68,803
Trade Publications	729	1,013	2,262	511	267	38	267	103	267	267	267	519	267
Equipment Rental	7,915	31,725	13,930	3,556	20,262	1,911	1,911	16,856	42,083	519	41,294	49,624	378,635
Subcontractors	912	3,663	567	(372)	977	(1,187)	870	822	5,664	1,261	297	36	11,610
Board/Flight Materials	6,936	(2,381)	344	156	167	3,932	2,273	7,078	2,490	3,064	3,449	1,578	37,139
Consumable Supplies	925	311	3,303	3,117	3,215	3,932	2,273	7,078	2,490	3,064	3,449	1,578	37,139
Maintenance & Other	1,760	2,081	3,303	3,117	3,215	3,932	2,273	7,078	2,490	3,064	3,449	1,578	37,139
Office Postage	-	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expense	14,944	(10,607)	(23,502)	5,132	1,718	(211,673)	11,654	-	17,430	6,750	6,750	6,750	(189,596)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
NY Office Closing Expense	-	274,867	(44,937)	(46,889)	(36,880)	(44,291)	(33,181)	(20,286)	(41,026)	(54,194)	(24,961)	(77,864)	(114,159)
Total Indirect Expenses	818,357	915,399	559,254	594,399	581,734	362,471	599,264	683,492	669,658	699,340	636,803	711,754	7,831,924
EBITDA	(632,955)	(640,987)	(313,725)	(324,971)	(253,030)	(61,514)	(369,836)	14,388	459,044	402,900	207,297	(90,416)	(1,604,105)
Depreciation Expense	142,971	131,960	112,906	112,098	108,364	106,994	84,161	77,252	79,346	81,630	79,321	87,605	1,204,508
Amortization Exp-Intangibles	55,278	55,278	55,268	55,608	55,608	55,617	55,617	55,617	55,617	55,617	55,617	55,617	667,402
Interest Expense	5,904	6,071	5,326	10,495	11,068	10,071	8,254	11,368	13,035	11,897	10,444	9,396	113,329
Net Profit/(Loss)	(337,107)	(834,236)	(489,225)	(503,172)	(428,113)	(234,397)	(517,868)	(129,849)	311,046	253,757	61,916	(243,034)	(3,589,344)

Assumptions		Cost Assumptions		Notes	
SV Technician Rate per day	\$ 400	Standard SV pay rate			
Regional Technician Rate per day	\$ 200	Standard SV pay rate			
# SV Technicians per Event	3	Two traveling technicians for 1st & Ten, one AP for Tele and Stormo			
# Regional Technicians per Event	1	One local technician			
# Days SV Technicians Paid per Event	3	Full rate Surmount, Half Rate FY/Tues for travel			
# Days Regional Technicians Paid per Event	2	Full rate Surmount			
Average Rental Car/Hotel/Per Diem	\$ -	All T&E costs are responsibility of ABC per proposal			
Equipment Shipping Expense (one round trip per Season)	\$ 800	Per SOS shipping bills			
Cost of an HD 1st and Ten System	\$ 64,078	Per SV BOM			
Cost of a Telestration System	\$ 10,710	SV estimate, BOM to follow			
Cost of a Stormtroop System	\$ 13,010	SV estimate, BOM to follow			
Standard useful life of SV Systems	3 years	All assets are depreciated over 36 months			
Number of events per year avg system is utilized	26	Internal SV estimate			
Stormtroop Revenue Share per Event (to Dartfish)	\$ 575	(\$2,000 rev - (50% x AP wages \$1,200) - \$250 Equipment rental) x 50%			
Revenue Assumptions					
SV Revenue per MNF Game	\$ 20,000	HD 1st and Ten System, with Telestrator and Stormtroop per SV Proposal			
Number of Games per season	22	21 NFL games (3 Preseason, 2 Postseason, 16 Regular Season, one BCS CFB)			
Number of seasons in SV Proposal	3				
SM Revenue per MNF Contract	\$ 1,200,000				
Number of years in SM Contract	2				

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SVTR 4206

StroMotion System BOM			Qty./sys		\$ ea.	extended
01-0320-00				Assy, F11 SD System		
	02-0331-00		1	Assy, F11 SD Rack		
		02-0319-00	1	Assy, F11 computer	\$3,449.00	\$ 3,449.00
		see descrip	1	AJA D5CE Digital D to A converter	\$ 262.50	\$ 262.50
		see descrip	1	AJA D10C2 Digital D to A converter	\$ 437.50	\$ 437.50
			1	Optibase Videopump video card	\$2,400.00	\$ 2,400.00
			2	Seagate 146.8GB, 10,000rpm, Ultra320 SCSI LVD 68-pin	\$ 749.00	\$ 1,498.00
			1	3.5" low profile internal hard drive	\$ 255.00	\$ 255.00
			1	Adaptec 2010S RAID card	\$ 45.00	\$ 45.00
			1	Custom made U320 SCSI cable		
		07-0329-00	1	Cable Set, Internal - F11 SDI Computer	\$ 31.25	\$ 31.25
		06-0322-00	1	Panel, modified - floppy filter	\$ 6.00	\$ 6.00
		06-0323-00	1	Panel, F11 PTZ/Power Supply	\$ 18.22	\$ 18.22
		06-0324-00	1	PANEL, I/O -F11 POSITION 1	\$ 3.50	\$ 3.50
		06-0325-00	1	PANEL, I/O -F11 POSITION 2	\$ 3.50	\$ 3.50
		06-0326-00	1	PANEL, I/O -F11 POSITION 7	\$ 3.50	\$ 3.50
		see descrip	1	Clip, power cord retainer - Digikay #	\$ 2.50	\$ 2.50
			4	NTSC monitor, Sony	\$ 768.00	\$ 3,072.00
						\$ -
	02-0332-00		1	KR, F11 SD Case 6	\$ 650.00	\$ 650.00
			1	Computer shipping case	\$ 360.00	\$ 360.00
		see descrip	1	17" NEC monitor #LCD1760VM-BK	\$ 468.00	\$ 468.00
		see descrip	1	101 keyboards	\$ 20.00	\$ 20.00
			1	Wheel mouse	\$ 28.99	\$ 28.99
TOTAL						\$ 13,010.48

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Assy Telestrator System BOM (2004)			Qty/Iss		\$ ea.	extended
01-0491-00						
	82-0319-00	1	Assy, F11 computer		\$ 3,449.00	\$ 3,449.00
	see descrip	1	AJA DSDA DA		\$ 203.00	\$ 203.00
	see descrip	1	AJA ZKS-Z2V-000 SD Video card		\$ 1,390.00	\$ 1,390.00
	03-0311-00	1	Assy, Watchdog		\$ 87.58	\$ 87.58
	07-0329-00	1	Cable Set, Internal - F11 SDI Computer		\$ 31.25	\$ 31.25
	06-0323-00	1	Panel, F11 PTZ/Power Supply		\$ 18.22	\$ 18.22
	06-0324-00	1	PANEL, I/O -F11 POSITION 1		\$ 3.50	\$ 3.50
	06-0325-00	1	PANEL, I/O -F11 POSITION 2		\$ 3.50	\$ 3.50
	06-0326-00	1	PANEL, I/O -F11 POSITION 7		\$ 3.50	\$ 3.50
	see descrip	1	Clip, power cord retainer - Digitey #		\$ 2.50	\$ 2.50
		1	GB of extra RAM		\$ 370.00	\$ 370.00
		1	GeForce 5950 Ultra VGA card		\$ 440.00	\$ 440.00
					\$ -	\$ -
		1	Jerry Box (booth interface box)		\$ 1,450.00	\$ 1,450.00
		1	Elo touchscreen		\$ 750.00	\$ 750.00
		1	Small touchscreen		\$ 300.00	\$ 300.00
		1	Bakun		\$ 10.00	\$ 10.00
		1	DSL modem (Black Box LR0020A-KIT-R2)***		\$ 890.00	\$ 890.00
		1	Ethernet 5 port switch		\$ 25.00	\$ 25.00
					\$ -	\$ -
					\$ -	\$ -
	02-0332-00	1	Kit, F11 SD Case 6		\$ 650.00	\$ 650.00
		1	Computer shipping case		\$ 360.00	\$ 360.00
	see descrip	1	17" NEC monitor #LCD1780VM-BK		\$ 468.00	\$ 468.00
	see descrip	1	101 keyboards		\$ 20.00	\$ 20.00
		1	Wheel mouse		\$ 28.99	\$ 28.99
TOTAL						\$ 10,710.04

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F11 HD System Bill of Materials			Qty./days		\$ ea.	extended
01-0320-02				Assy, F11 SD System		
02-0331-02				Assy, F11 SD Rack		
see descrip			2	Rack Frame, 13RU (22 1/4W x 31DPx 26 3/4 HI)	\$ 800.00	\$ 1,600.00
02-0318-02			4	Assy, F11 HD computer	\$ 3,449.00	\$ 13,796.00
	02-0321-00		4	Assy, Demod/Watchdog		
		03-0310-00	4	Assy, VU PCB	\$ 59.00	\$ 236.00
		03-0011-00	4	Assy, Demodulator PCB (modified)	\$ 300.00	\$ 1,200.00
		07-0327-00	4	CABLE, F11 DEMOD TO VU (solder to 03-0011-00 per dwg.)	\$ 30.00	\$ 120.00
		03-0311-00	4	Assy, Watchdog Timer PCB	\$ 87.58	\$ 350.32
		06-0315-00	4	Bracket, F11 Demod board	\$ 10.23	\$ 40.92
		06-0315-00	4	Bracket, F11 Watchdog board	\$ 9.47	\$ 37.88
	see descrip		4	Relay, video - Teledyne CCR-33S30 - solder to W/D, J8	\$ 86.00	\$ 344.00
	see descrip		8	Screw, 4-40 x 3/4 pan head phillips w/ knurled for relay. (nuts up)	\$ 0.04	\$ 0.32
	see descrip		4	Alarm, audio - RadioShack # 273-059 - manco tape and solder to W/D, J4	\$ 3.50	\$ 14.00
	see descrip		56	Screw, 4-40x3/16 pan head phillips, with split locks	\$ 0.04	\$ 2.24
	see descrip		4	Switch, pushbutton- Red LED - NKK Switches # KB15SKW015CJB	\$ 7.41	\$ 29.64
	see descrip		4	Switch, pushbutton- Green LED - NKK Switches # KB15SKW015FJB	\$ 7.41	\$ 29.64
	44-0213-00		8	Receptacle, Dzus Fastener	\$ 0.88	\$ 7.04
	44-0214-00		8	Sud, Dzus Fastener	\$ 0.88	\$ 7.04
	see descrip		8	AJAH010M03 Digital D to A converter	\$ 1,393.00	\$ 11,144.00
	see descrip		4	AJA Z0411A000 Digital Framestore Card	\$ 2,093.00	\$ 8,372.00
	see descrip		3	AJA HD50A	\$ 276.50	\$ 829.50
	see descrip		1	Velcro, 1" wide	\$ 2.00	\$ 2.00
	06-0317-00		6	Bracket, F11 Demod slide	\$ 3.77	\$ 30.16
	see descrip		16	Screw, 6-32x3/8 pan head phillips, with int. tooth locks (for 06-0317-00)	\$ 0.04	\$ 0.64
	07-0329-00		4	Cable Set, Internal - F11 SDI Computer	\$ 31.25	\$ 125.00
	06-0322-00		4	Panel, modified - floppy filler	\$ 6.00	\$ 24.00
	06-0323-00		4	Panel, F11 PTZ/Power Supply	\$ 18.22	\$ 72.88
	06-0324-00		4	PANEL, I/O -F11 POSITION 1	\$ 3.50	\$ 14.00
	06-0325-00		4	PANEL, I/O -F11 POSITION 2	\$ 3.50	\$ 14.00
	06-0326-00		4	PANEL, I/O -F11 POSITION 7	\$ 3.50	\$ 14.00
	see descrip		4	Clip, power cord retainer - Digkey #	\$ 2.50	\$ 10.00
	see descrip		8	Female lock sets (for TD switch DB9)	\$ 0.20	\$ 1.60
	07-0337-00		1	Cable Set, F11 Matte to Switch (labor. Parts listed separately)	\$ 40.00	\$ 40.00
	07-0330-00		3	Cable Set, F11 Computer/KVM Switch (labor. Parts listed separately)	\$ 40.00	\$ 120.00
	see descrip		1	modified KVM switch - Black Box Servswitch Jr. 4 port #SW622A-R2	\$ 367.63	\$ 367.63
	06-0338-00		3	KVM/computer cable assy. #EHN151-0005	\$ 44.59	\$ 133.77
	see descrip		4	"T" bracket, F11 rack frame	\$ 6.00	\$ 24.00
	see descrip		1	Ethernet Switch, 5 port - Unicomp Microswitch 5 # FEP-3200ST-1	\$ 25.00	\$ 25.00
	see descrip		4	Ethernet cable 7' - HOB Electronics off the shelf	\$ 0.75	\$ 3.00
	see descrip		1	power strip	\$ 22.00	\$ 22.00
	see descrip		2	117V "V" power cables	\$ 5.82	\$ 11.24
	see descrip		1	Serial cable 6' (matte to router) - Pan Pacific #S-8FF-6	\$ 5.00	\$ 5.00
	see descrip		1	Leitch Router	\$ 4,600.00	\$ 4,600.00
	06-0318-00		1	Tray, F11 KVM/Switch	\$ 53.55	\$ 53.55
	see descrip		8	10-32 Rack Clips	\$ 0.50	\$ 4.00
	see descrip		1	1/2" Split Loom	\$ 1.80	\$ 1.80
	see descrip		5	label, property - black	\$ 4.00	\$ 20.00
	see descrip		4	label, HD	\$ 3.00	\$ 12.00
	06-0336-01		1	Bar, F11 Slide bracket clamp - left hand	\$ 20.00	\$ 20.00
	06-0336-02		1	Bar, F11 Slide bracket clamp - right hand	\$ 20.00	\$ 20.00
	see descrip		1	Null modem adapter (for Leitch switch)	\$ 2.50	\$ 2.50
02-0332-00			1	Kit, F11 Case 6		
02-0333-00			1	Assy, F11 KVM Remote Switch (labor. Parts listed separately)	\$ 75.00	\$ 75.00
see descrip			1	Hammond 1590A enclosure	\$ 6.00	\$ 6.00
see descrip			1	1/2" ground lug	\$ 0.20	\$ 0.20
see descrip			1	JUE-PGR-7FLEX-GY-1 Strain Relief w/ nut	\$ 1.50	\$ 1.50
see descrip			4	NKK Switch #KB15SKW01-00-JB	\$ 5.50	\$ 22.00
see descrip			1	2.5' Cable, Molded DB9	\$ 2.50	\$ 2.50
see descrip			1	1" Velcro	\$ 1.00	\$ 1.00
see descrip			1	15" Flat Screen Monitor	\$ 350.00	\$ 350.00
see descrip			1	17" NEC monitor #LCD1760VM-BK	\$ 800.00	\$ 800.00
see descrip			2	101 keyboards	\$ 20.00	\$ 40.00
see descrip			1	Std. Mouse	\$ 10.00	\$ 10.00
see descrip			1	Wheel mouse	\$ 26.99	\$ 26.99
see descrip			2	KVM/remote 30' cable assy. #EHN409-0030	\$ 96.95	\$ 193.90
see descrip			1	CompUSA #S0143653 Matte mouse extender	\$ 23.34	\$ 23.34
see descrip			1	Cable, 25' DB9-MF extension for KVM remote	\$ 7.00	\$ 7.00
			2	Additional Camera outfitted (beyond standard of 3 camera system)	\$ 9,281.00	\$ 18,562.00
TOTAL - 5 Camera HD System						\$ 64,075.74

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SVTM 4209

01/20/2005 THU 19:12 FAX

002/005



Date: 11/15/2004

1240 La Avenida
Suite C
Mountain View, CA 94043
(650) 981-7825 Fax (650) 981-0102

Technician Timecard

Employee	
Name <u>Jeffrey H. Burg</u>	City <u>Washington</u>
Address <u>1221 24th Street NW #408</u>	State <u>DC</u> ZIP <u>20037</u>

Pay Period		Approved By <u>[Signature]</u>
From: <u>11/7/2004</u>	To: <u>11/13/2004</u>	

Day	Date	Activity	Location	Per Diem	Rate	Total	Job Number		
Sun	11/07/04	Game	SAN	50.00	400.00	450.00	SAN	1	110704 NFL
Mon	11/08/04	Travel	SAN	50.00	200.00	250.00	SAN	1	110804 NFL
Tues	11/09/04								
Wed	11/10/04								
Thur	11/11/04								
X Fri	11/12/04	Travel	SFO	50.00	200.00	250.00	SFO	1	111404 NFL
X Sat	11/13/04	Set	SFO	50.00	400.00	450.00	SFO	1	111404 NFL
				\$ 200	\$ 1,200	\$ 1,400			

1. Timesheets are to be submitted every Monday.
2. Timesheets are to be emailed to timecard@sportvision.com.
3. Incomplete and/or incorrect timesheets will be returned for resubmission.

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SVTH 4210

01/20/2005 THU 19:12 FAX

003/005



Date: 11/15/2004

1240 La Avenida
Suite C
Mountain View, CA 94043
(650) 961-7825 Fax (650) 961-0102

Technician Timecard

Employee	
Name <u>Jeffrey H. Burg</u>	City <u>Washington</u>
Address <u>1221 24th Street NW #408</u>	State <u>DC</u> ZIP <u>20037</u>

Pay Period	Approved By
From: <u>11/14/2004</u> To: <u>11/20/2004</u>	<i>H. Brewer</i>

Day	Date	Activity	Location	Per Diem	Rate	Total	Job Number		
X Sun	11/14/04	Game	SFO	50.00	400.00	450.00	SFO	1	111404 NFL
X Mon	11/15/04	Travel	SFO	50.00	200.00	250.00	SFO	1	111404 NFL
Tues	11/16/04								
Wed	11/17/04								
Thur	11/18/04								
Fri	11/19/04	Travel	CLT	50.00	200.00	250.00	CLT	1	112104 NFL
Sat	11/20/04	Set	CLT	50.00	400.00	450.00	CLT	1	112104 NFL
				\$ 200	\$ 1,200	\$ 1,400			

1. Timesheets are to be submitted every Monday.
2. Timesheets are to be emailed to timecard@sportvision.com.
3. Incomplete and/or incorrect timesheets will be returned for resubmission.

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ATTORNEYS EYES ONLY
SVTN 4211

0004/005

01/20/2005 THU 19:12 FAX

Name: Brian Amyx
32421 Jean Dr.
Union City CA 94587
(510)366-3157

Date: 11/14/04
Show Code: SFO-1-111404-NFL

Sportvision, Inc.
Attn: Rhonda Brewer

11/13/04	San Francisco, CA	\$200.00
11/14/04	San Francisco, CA	\$200.00
Total		\$400.00

Approved: R Brewer
Project: 02130
GL: 75020
Amount: \$400.00

Date Received _____
Due Date _____
Amount Due _____
Approved By _____
Job _____
GL Acct # _____
Entered By [Signature]
Entered Date 12/10/04
Check # _____
Check Date _____

CONFIDENTIAL
ATTORNEYS EYES ONLY
SVTM 4212

0005/000

01/20/2005 THU 19:12 FAX



SOS GLOBAL EXPRESS, INC.
P.O. BOX 12307
NEW BERN, NC 28561-2307
PHONE #: 252-635-1400

BILL TO PARTY:
SPORTVISION
1240 LA AVENIDA SUITE C
ATTN: ACCOUNTS PAYABLE
MOUNTAIN VIEW, CA 94043

INVOICE # : 449652
DATE : 12/12/04
BILL TO REF :
TOTAL PIECES : 4
ACTUAL WEIGHT : 200
VOLUME WEIGHT : 0
TOTAL CUBE :
CUBE WEIGHT : 0
SERVICE LEVEL : OverNight
DECLARED VALUE :
CONSIGNOR'S COD:
AUTH BY: BOB O'CONNELL

SHIPPER
FEDEX FIELD
1600 RALJON
JR/SPORTVISION
LANDOVER MD 20785
SHIPPER REF:
TEL: 760-855-8553

CONSIGNEE
GEORGIA DOME
ONE GEORGIA DOME DRIVE
FELICIA YUE/SPORTVISION
ATLANTA GA 30313

CONSIGNEE REF:

SPECIAL INSTRUCTIONS: DELIVER 10AM WEDNESDAY 12/15/04

PIECES	DESCRIPTION OF GOODS	WEIGHT	DIMENSIONS
4	CAMERA EQUIPMENT	200	

Amount Due

Approved By

TOTAL PIECES: 4

Weight Charge
SPECIAL SUNDAY PICKUP
SPECIAL DELIVERY
FUEL SURCHARGE
SECURITY SURCHARGE

Job 02130 TOTAL CHARGEABLE WEIGHT: 200

GL Acct #

Entered By

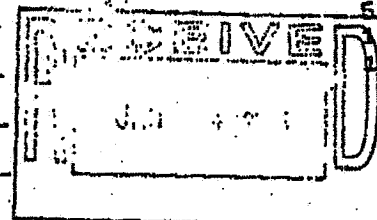
Entered Date

Check #

Check Date

CHARGES

230.00 USD
100.00
50.00
15.00
10.00



NET: 7 DAYS NO DISCOUNT.

DETACH HERE

TOTAL CHARGES: 405.00 USD

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SVTW 4213